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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2118 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.1082 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

Mrs.Swaran Malik ..Respondent.

Mr.A.S.Rao with P.S.Sahadevan for appellant.

Mr.S.G.Dalal for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

There is a delay of 534 days in preferring the appeal. There is affidavit in support of the Motion. The order of the I.T.A.T. dated 8/7/2004 was received by the CIT-12 on 14/9/2004. After various procedures, the Chief CIT granted approval on 5/1/2005. The last date of filing the appeal was 11/1/2005. The file was sent to the Ministry of Law on 6/1/2005. The draft appeal memo was received on 2/6/2006. The appeal was filed on 28/6/2006. There is absolutely no explanation whatsoever for the delay between 6/1/2005 and 2/6/2006. Considering the cause shown, in our opinion, the same would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**